

**University of North Texas at Dallas**  
**Fall 2025**  
**DISTANCE EDUCATION SYLLABUS**

**ACCT 3270 0082-CRE: Cost Accounting - 3 Credit Hours**

<b>Department of</b>	Accounting
<b>Instructor Name</b>	Patricia Wynn, CPA, CMA, CGMA, CFE, CSCA
<b>Office Location</b>	7400 University Hills Blvd., FH 317
<b>Office Phone</b>	972-338-1807
<b>Email Address</b>	Patricia.Wynn@untDallas.edu
<b>Office Hours</b>	Wednesdays 04:00 p.m.-05:20 p.m.; Thursdays 02:00 p.m.-03:50 p.m.; by appointment
<b>Virtual Office Hours</b>	Mondays 02:00 – 04:00 p.m.  <a href="https://unt.zoom.us/j/89795697149">https://unt.zoom.us/j/89795697149</a>
<b>Course Format/Structure</b>	(Hybrid)
<b>Classroom Location</b>	FH Room 337
<b>Class Meeting Days &amp; Times</b>	Thursdays 04:00 p.m. – 05:20 p.m.
<b>Course Catalog Description</b>	ACCT 3270. Cost Accounting. 3 hours. Accounting in manufacturing operations; cost concepts and classifications, cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis. May not be taken more than twice at UNT Dallas. Typically Offered: Fall and Spring
<b>Prerequisites</b>	ACCT 2010 and ACCT 2020 with a grade of C or better.
<b>Corequisites</b>	N/A
<b>Required Reading</b>	Cambridge Publication's Cost Accounting Foundations & Evolutions, 11e, Kinney, Raiborn, Dragoo; ISBN: 978-1-61853-614-3
<b>Recommended Reading &amp; References</b>	N/A
<b>Access to Learning Resources</b>	<b>UNT Dallas Library:</b> Phone: (972) 338-1616; Website URL: <a href="http://www.untDallas.edu/library">http://www.untDallas.edu/library</a> <b>UNT Dallas Bookstore:</b>

	Phone: (972) 780-3652; Website URL: <a href="http://www.untDallas.edu/bookstore">http://www.untDallas.edu/bookstore</a> Email: <a href="mailto:untDallas@bkstr.com">untDallas@bkstr.com</a>
<b>Canvas Resources</b>	<b>Canvas Help for Students:</b>  <b>Browser and Computer Requirements for Canvas:</b> <a href="https://community.canvaslms.com/t5/Canvas-Basics-Guide/What-are-the-browser-and-computer-requirements-for-Instructure/tap/66">https://community.canvaslms.com/t5/Canvas-Basics-Guide/What-are-the-browser-and-computer-requirements-for-Instructure/tap/66</a>  <b>Access Canvas via <a href="http://untDallas.instructure.com">untDallas.instructure.com</a></b> <ul style="list-style-type: none"> <li>• <b>Username:</b> your EUID #</li> <li>• <b>Password:</b> your password</li> </ul> <b>Canvas 24/7 Phone Support for Students: 1-833-668-8634</b>  <b>Canvas Help Resources:</b>  <b>Web:</b> <a href="#">Canvas Student Guide</a>  <b>Contact Distance Learning &amp; Instructional Technology (DLIT) Email:</b> <a href="mailto:digitallearning@untDallas.edu">digitallearning@untDallas.edu</a>

## Course Overview

### Course Goals/Overview:

The goals of this course are to introduce the student to cost concepts and classifications; cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports, direct costing and differential cost analysis.

### Learning Objectives/Outcomes:

At the end of this course, the student will be able to:

1. Demonstrate basic knowledge of cost accounting concepts.
2. Identify difficulties associated with assignment costs to units of product produced and/or sold.
3. Demonstrate how costs flow through inventory accounts to the income statement.
4. Determine balances of financial statement accounts associated with inventory/production costs and costs of goods sold, using a variety of methods.
5. Apply appropriate costing methods in various production and merchandising environments.
6. Prepare simple budgets and explain the role of budgeting.
7. Measure and explain variation from budgeted costs and revenue.
8. Work in a team environment to achieve specified results.
9. Identify and use relevant information in common business decision.

**Distance Education Hybrid Course Outline and Discussion Topics**

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated in class or via class email or Canvas announcement. Additional readings and activities may be added, these will be noted in the Readings and Activities/Assignments sections. The class will be held once a week for 1 hour and 20 minutes.

Schedule	Topic	Activities	Due Date
<b>Week 1</b> 08/25-08/31/25	Chapter 1 – Introduction to Cost Accounting Chapter 2 – Cost Terminology and Classification	<b>Watch:</b> Student Orientation Videos <b>Read:</b> Chapters 1 & 2 - Reading <b>Listen:</b> Chapters 1 & 2 – Learning Objectives-LO1-1 to LO1-5 and LO2-1 to LO2-7 <b>Review:</b> Chapters 1 & 2 – Review 1-1 to 1-5 and 2-1 to 2-7 and Demonstration Problems 1-2 and 2-1 <b>Complete:</b> Chapters 1 & 2 Homework <b>Take:</b> Chapters 1 & 2 Quizzes <b>Take:</b> Canvas Orientation Quiz	<b>Submit Chapters 1 &amp; 2 Homework &amp; Quizzes and Canvas Orientation Quiz Due:</b> Tuesday, 09/02 by 11:55 PM.
<b>Week 2</b> 09/01-09/07/25	Chapter 3 – Cost Behavior and Estimation	<b>Read:</b> Chapter 3 - Reading <b>Listen:</b> Chapter 3 – Learning Objectives-Lo3-1 to LO3-7 <b>Review:</b> Chapter 3 – Review 3-1 to 3-7 and Demonstration Problem 3-3A <b>Complete:</b> Chapter 3 Homework <b>Take:</b> Chapter 3 Quiz	<b>Submit Chapter 3 Homework &amp; Quiz Due:</b> Monday, 09/08 by 11:55 PM.
<b>Week 3</b> 09/08-09/14/25	Chapter 4 – Cost-Volume-Profit Analysis Chapter 5 – Relevant Information for Decision Making	<b>Read:</b> Chapters 4 & 5 – Reading <b>Listen:</b> Chapters 4 & 5 – Learning Objectives-LO4-1 to LO4-7 and LO5-1 to LO5-6 <b>Review:</b> Chapters 4 & 5 – Review 4-1 to 4-7 and 5-1 to 5-6 and Demonstration Problems 4-2A and 5-2 <b>Complete:</b> Chapters 4 & 5 Homework <b>Take:</b> Chapters 4 & 5 Quizzes	<b>Submit Chapters 4 &amp; 5 Homework &amp; Quizzes Due:</b> Monday, 09/15 by 11:55 PM.

<b>Week 4</b> 09/15-09/21/25	Chapter 6 – Job Order Costing Chapter 7 – Process Costing	<b>Read:</b> Chapters 6 & 7 - Reading <b>Listen:</b> Chapters 6 & 7 – Learning Objectives-LO6-1 to LO6-7 and LO7-1 to LO7-6  <b>Review:</b> Chapters 6 & 7 – Review 6-1 to 6-7 and 7-1 to 7-6 and Demonstration Problems 6-2B and 7-1A  <b>Complete:</b> Chapters 6 & 7 Homework  <b>Take:</b> Chapters 6 & 7 Quizzes	<b>Submit Chapters 6 &amp; 7 Homework &amp; Quizzes Due:</b> Monday, 09/22 by 11:55 PM.
<b>Week 5</b> 09/22-09/28/25	Chapter 8 – Activity-Based Management and Activity-Based Costing Chapter 9 – The Master Budget	<b>Read:</b> Chapters 8 & 9 – Reading <b>Listen:</b> Chapters 8 & 9 – Learning Objectives-LO8-1 to LO8-6 and LO9-1 to LO9-7  <b>Review:</b> Chapters 8 & 9 – Review 8-1 to 8-6 and 9-1 to 9-7 and Demonstration Problems 8-1 and 9-1B  <b>Complete:</b> Chapters 8 & 9 Homework  <b>Take:</b> Chapters 8 & 9 Quizzes	<b>Submit Chapters 8 &amp; 9 Homework &amp; Quizzes Due:</b> Monday, 09/29 by 11:55 PM.
<b>Week 6</b> 09/29-10/05/25	Chapter 10 – Flexible Budget, Standard Costing and Variance Analysis Chapter 11 – Absorption/Variable Costing and Capacity Analysis	<b>Read:</b> Chapters 10 & 11 – Reading <b>Listen:</b> Chapters 10 & 11 – Learning Objectives-LO10-1 to LO10-6 and LO11-1 to LO11-4  <b>Review:</b> Chapters 10 & 11 – Review – 10-1 to 10-6 and 11-1 to 11-4 and Demonstration Problems 10-1A and 11-1  <b>Complete:</b> Chapters 10 & 11 Homework  <b>Take:</b> Chapters 10 & 11 Quizzes	<b>Submit Chapters 10 &amp; 11 Homework &amp; Quizzes Due:</b> Monday, 10/06 by 11:55 PM.
<b>Week 7</b> 10/06-10/12/25	<b>Mid-Term Exam</b>	<b>Mid-Term Exam (Chapters 1-11) face-to-face during class period 10/09/25</b>	<b>Mid-Term Exam 10/09/25 04:00 – 05:20 PM.</b>

<b>Week 8</b> 10/13-10/19/25	Chapter 12 – Allocation of Joint Costs and Accounting for By-Products/Scrap Chapter 13 – Responsibility Accounting, Support Department Cost Allocations, and Transfer Pricing	<b>Read:</b> Chapters 12 & 13 – Reading <b>Listen:</b> Chapters 12 & 13 – Learning Objectives-LO12-1 to LO12-5 and LO13-1 to LO13-6 <b>Review:</b> Chapters 12 & 13 – Review – 12-1 to 12-5 and 13-1 to 13-6 and Demonstration Problems 12-1 and 13-2 <b>Complete:</b> Chapters 12 & 13 Homework <b>Take:</b> Chapters 12 & 13 Quizzes	<b>Submit Chapters 12 &amp; 13 Homework &amp; Quizzes Due:</b> Monday, 10/20 by 11:55 PM.
<b>Week 9</b> 10/20-10/26/25	Chapter 14 – Pricing, Sales Variances, and Customer Profitability	<b>Read:</b> Chapter 14 – Reading <b>Listen:</b> Chapter 14 – Learning Objectives – LO14-1 to LO14-6 <b>Review:</b> Chapter 14 – Review – 14-1 to 14-5 and Demonstration Problem 14-1C <b>Complete:</b> Chapter 14 Homework <b>Take:</b> Chapter 14 Quiz	<b>Submit Chapter 14 Homework &amp; Quiz Due:</b> Monday, 10/27 by 11:55 PM.
<b>Week 10</b> 10/27-11/02/25	Chapter 15 – Performance Measurement, Balanced Scorecards, and Performance Rewards	<b>Read:</b> Chapter 15 – Reading <b>Listen:</b> Chapter 15 – Learning Objectives – LO15-1 to LO15-6 <b>Review:</b> Chapter 15 – Review – 15-1 to 15-5 and Demonstration Problem 15-2 <b>Complete:</b> Chapter 15 Homework <b>Take:</b> Chapter 15 Quiz	<b>Submit Chapter 15 Homework &amp; Quiz Due:</b> Monday, 11/03 by 11:55 PM.

<b>Week 11</b> 11/03-11/09/25	Chapter 16 – Approaches to Cost Control and Managing Uncertainty	<b>Read:</b> Chapter 16 – Reading <b>Listen:</b> Chapter 16 – Learning Objectives – LO16-1 to LO16-7 <b>Review:</b> Chapter 16 – Review – 16-1 to 16-7 and Demonstration Problem 16-4 <b>Complete:</b> Chapter 16 Homework <b>Take:</b> Chapter 16 Quiz	<b>Submit Chapter 16 Homework &amp; Quiz</b> <b>Due:</b> Monday, 11/10 by 11:55 PM.
<b>Week 12</b> 11/10-11/16/25	Chapter 17 – Implementing Quality Concepts  Chapter 18 – Inventory and Production Management	<b>Read:</b> Chapter 17 – Reading <b>Listen:</b> Chapter 17 – Learning Objectives – LO17-1 to LO17-5 <b>Review:</b> Chapter 17 – Review – 17-1 to 17-5 and Demonstration Problem 17-2 <b>Complete:</b> Chapter 17 Homework <b>Take:</b> Chapter 17 Quiz  <b>Read:</b> Chapter 18 – Reading <b>Listen:</b> Chapter 18 – Learning Objectives – LO18-1 to LO18-5 <b>Review:</b> Chapter 18 – Review – 18-1 to 18-5 and Demonstration Problem 18-1 <b>Complete:</b> Chapter 18 Homework <b>Take:</b> Chapter 18 Quiz	<b>Submit Chapter 17 Homework &amp; Quiz</b> <b>Due:</b> Monday, 11/17 by 11:55 PM.  <b>Submit Chapter 18 Homework &amp; Quiz</b> <b>Due:</b> Monday, 11/17 by 11:55 PM.
<b>Week 13</b> 11/17-11/23/25	Chapter 19 – Capital Budgeting	<b>Read:</b> Chapter 19 – Reading <b>Listen:</b> Chapter 19 Learning Objectives – LO19-1 to LO19-6 <b>Review:</b> Chapter 19 – Review – 19-1 to 19-6 and Demonstration Problem 19-2A	<b>Submit Chapter 19 Homework &amp; Quiz</b> <b>Due:</b> Monday, 11/24 by 11:55 PM.
<b>Week 14</b> 11/24-11/30/25	<b>Thanksgiving – No Class</b>		

<b>Week 15</b> 12/01-12/07/25	Team Presentations		<b>Present: Team Projects in Class 12/04/25</b>
<b>Week 16</b> 12/08-12/13/25	<b>Final Exam (Chapters 13-19)</b>	<b>Final Exam (Chapters 13-19) face-to-face during assigned final class period 12/09/25</b>	<b>Final Exam – 12/09/25 04:00-06:00 PM.</b>

The last day of this course is Saturday, 12/13/2025. Final grades will be available at my.untDallas portal by 11:55 PM on Tuesday, 12/14/2025.

### Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

- **Chapter Homework Assignments** – Exercises designed to reinforce chapter material and ensure an understanding of the course concepts.
- **Chapter Quizzes** – Quizzes designed to measure knowledge of course content and the ability to apply appropriate concepts in practices.
- **Team Project** – Team project assignment designed to measure ability to apply presented course material and report the result.
- **Mid-Term Exam** – The mid-term exam is designed to measure student knowledge of course material and the ability to apply appropriate concepts in practice.
- **Final Exam** – The final exam is designed to measure the cumulative student knowledge of course material and the ability to apply appropriate concepts in practice.
- **EOC Evaluation** – Completion/confirmation of the UNTD End-of-Course Evaluation will provide the opportunity to earn 5 extra credit points.

### Grading Matrix:

Instrument	Value (points or percentages)	Total
Homework Assignments	19 assignments at 10 points	190
Quizzes	19 quizzes at 10 points	190
Team Project Presentation	1 Team Project at 50 points	50
Midterm Exam	1 Exam at 100 points	100
Final Exam	1 Exam at 100 points	100
<b>Total</b>		<b>630</b>

### Grade Determination:

**A = 630 – 567 pts; i.e. 90% or better**

**B = 566 – 504 pts; i.e. 80 – 89 %**

**C = 503 – 441 pts; i.e. 70 – 79 %**

**D = 440 – 378 pts; i.e. 60 – 69 %**

**F = 377 pts or below; i.e. less than 60%**



## **Incomplete Policy**

To receive an incomplete in this course, the Grade of Incomplete Form posted on the Registrar forms site must be completed, signed and returned to the Office of the Registrar by the deadline posted in the Academic Calendar. For other questions related to grade of incomplete, contact Dr. Dawn Sales, Assistant Provost, at [dawn.sales@untdallas.edu](mailto:dawn.sales@untdallas.edu). The deadline to file for an incomplete for this course is the last day in which there is regular instruction for the session (not including finals). The deadline to file an incomplete form for this course is December 5, 2025.

## **Tutoring**

Need tutoring services or just some help with a particular assignment? For tutoring that empowers students to achieve success, schedule an appointment with the Learning Commons today at <https://www.untdallas.edu/learning/schedule-appointment/>.

## **Canvas Gradebook**

The Canvas gradebook is the master gradebook. The Cambridge MyBusiness gradebook is integrated into the Canvas gradebook. Refer to the Canvas gradebook when reviewing your course status.

## **Grading Timeline**

Grades for this course will be posted within seven (7) days of the activity's due date.

## **Course-Specific Policies**

### **Attendance and Participation Policy:**

The University attendance policy is in effect for this course. Please refer to Policy 7.005 Student Attendance at <https://untsystem.policytech.com/dotNet/documents/?docid=1347&public=true>.

### **Assignment/Quiz Policy:**

**Due dates are firm. No late work accepted.** All assignments/quizzes for this course **MUST** be completed and submitted within the unit due dates.

Quizzes are **NOT** a group project. You are expected to complete your own quiz or exam without assistance from others. Students who collaborate on a quiz are cheating and UNTD considers academic dishonesty a serious offense. Please review the UNTD academic dishonesty policy or consult with your instructor if you have questions. The UNTD academic dishonesty policy is available at <http://dallascatalog.unt.edu/content.php?catoid=12&navoid=381#academic-integrity>.

Note: Technology issues can occur. That is why you have **three (3) attempts** for each quiz. Quiz attempts will not be reset. If a technology issue occurs, simply use one of your other allocated attempts.

### **Exam Policy:**

**Exam due dates are firm.** Exams should be taken as scheduled. No makeup exams will be allowed except for documented emergencies (See Policy 7.005 Student Attendance at <https://www.untDallas.edu/hr/upol> ).

The **Mid-Term Exam** will be taken **face-to-face in class**. It will be timed. You will have 80 minutes (1 hour 20 minutes) to take the Mid-Term Exam and one (1) attempt. Once you start the exam, you **MUST** complete it, or you will only receive points for the completed portion.

The **Final Exam** will be taken **face-to-face in class**. It will be timed. You will have 120 minutes (2 hours) to take the Final Exam and one (1) attempt. Once you start the exam, you **MUST** complete it, or you will only receive points for the completed portion.

### **Other Course Specific Policies:**

#### **Communicating with Professor**

The only way students should communicate with the professor is through email or the Q&A Discussion Board thread on Canvas. I can be email at [Patricia.Wynn@untDallas.edu](mailto:Patricia.Wynn@untDallas.edu). All emails should include the Course #/Section # in the subject line and reference the activity in question. Please be as detailed as possible about your question. If calculations are involved, show your work and resulting answers. This will eliminate unnecessary emails and get you back on track quicker.

#### **Emails**

Emails to the instructor should be professional. Emails are not a forum to vent and should not be written like a text message to your friends. Emails to the instructor should be well thought out, and written in a professional, business-like manner. Students should use their UNTD email for this course.

#### **Example Email**

Subject: Quiz 2, ACCT 3270.0082

Dear Professor Wynn,

I have a question about Quiz 2. Questions 3 stated "Insert Question Here." I answered C, "insert answer c here," but it was marked wrong. Could you please double check that for me because the in the book on page 210, it states that C would be the correct answer.

Thank you for your time,

Student's Full Name

ACCT 3270.0082

## **Instructor Response Time**

I will respond to your questions within 24 hours (Monday – Friday). I generally respond sooner. I often monitor my email on the weekends (after 5 PM on Friday until 8 AM on Monday), but you should not depend on this. It is important that you plan and start your homework early in the week. This will allow you to contact me with questions prior to Friday to ensure that you receive a response before the weekend.

All emails should include the following information in the subject line: ACCT3270.0082 (Course # and Section). Emails that are not addressed in this manner will be returned to the sender for this information or may be identified as SPAM and could be deleted. Additionally, all emails must reference the assignment information (chapter, problem number and detail(s) about your question(s). If calculations are involved, please include your calculation and answer. This will avoid a string of unnecessary emails and get you back on track as soon as possible.

## **AI Usage and Academic Integrity Statement**

In this course, students are encouraged to explore and utilize artificial intelligence (AI) tools as directed to enhance their learning, creativity, and productivity. However, all work submitted must be the product of your own effort and original thought, demonstrating your understanding of the material.

When using AI tools, ensure that you:

1. **Use AI Responsibly:** AI tools should be used to supplement, not replace, your critical thinking, problem-solving, and understanding of the subject matter. Always adhere to specific guidelines provided for assignments and activities.
2. **Maintain Academic Integrity:** All ideas, text, data, or other material generated by AI tools that contributed to your work must be explicitly cited, just as you would cite any other source. Failing to do so constitutes plagiarism.
3. **Clearly Document AI Use:** When citing AI tools, provide details such as the tool's name (e.g., ChatGPT), the date of use, and a brief description of how the tool contributed to your work. For example: "Generated a summary of trends in data analytics using ChatGPT (accessed January 11, 2025)."
4. **Submit Original Work:** Even when AI is used for brainstorming or drafting, the final submission must reflect your individual effort and comprehension on the material. Assignments that rely entirely on AI-generated content without meaningful personal input are not acceptable.

Using AI with integrity enriches your educational experience and ensures fairness to all students. Violations of these expectations may result in academic penalties in accordance with the institution's policies on academic integrity. If you have any questions about how and when to use AI or cite AI appropriately, please consult the instructor.

## **Confidentiality of Information Shared by Students**

UNTD and your course instructor cannot guarantee the confidentiality of information shared by students in the course environment. Therefore, students should not share any confidential information from employers unless explicitly related for public use.

## **University Policies and Procedures**

### **Students with Disabilities (ADA Compliance):**

The University of North Texas at Dallas makes reasonable academic accommodations for students with disabilities. Students seeking accommodations must first register with the Disabilities Services Office (DSO) to verify their eligibility. If a disability is verified, the DSO will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time; however, DSO notices of accommodation should be provided as early as possible in the semester to avoid any delays in implementation. Note that a student must obtain a new letter of accommodation for every semester and must meet/communicate with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letter during their designated office hours to protect the privacy of the student. For additional information see the Disability Services Office website at <http://www.untDallas.edu/disability>. You may also contact them by phone at 972-338-1777; by email at [UNTDdisability@untDallas.edu](mailto:UNTDdisability@untDallas.edu) on the first floor of the Student Center.

### **Canvas Instructure Accessibility Statement:**

University of North Texas at Dallas is committed to ensuring that online and hybrid courses are usable by all students and faculty including those with disabilities. If you encounter any difficulties with technologies, please contact our ITSS Department. To better assist them, you would want to have the operating system, web browser and information on any assistive technology being used. The Canvas Instructure Accessibility Statement is provided at <https://www.canvaslms.com/accessibility>.

**NOTE:** Additional instructional technology tools, such as Turnitin, Respondus, Panopto, and publisher cartridge content (i.e. MyLab, Pearson, etc.) may NOT be fully ADA compliant. Please contact our Disability Office should you require additional assistance utilizing any of these tools.

### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the UNT Dallas Academic Integrity Policy in the appropriate Catalog at <http://dallascatalog.unt.edu>.

Academic dishonesty includes, but is not limited to, cheating, plagiarizing, fabrication of information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations,

submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students.

Web-based Plagiarism Detection: Please be aware in some hybrid courses, students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

**Classroom etiquette:**

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student's Rights, Responsibilities, and Conduct will be referred to the Dean of Students as the instructor deems appropriate (UNT Policy 7.001 found at <https://untsystem.policytech.com/dotNet/documents/?docid=1278&public=true>).

**Online Attendance and Participation:**

The University attendance policy is in effect for this course. Class attendance in the Canvas classroom and participation is expected because the class is designed as a shared learning experience, and because essential information not in the textbook will be discussed in the discussion board. Online presence and participation in all class discussions is essential to the integration of course material and your ability to demonstrate proficiency.

***Please be aware that if you are not active in Canvas before the Census Date (09/10/25) no matter what you complete after that date, you will be dropped by the Registrar.*** Attendance for an online course is considered when you are logged in and active in Canvas, i.e., posting assignments, taking quizzes, or completing Discussion Boards. To maintain financial aid award eligibility, activity must occur before the census date of the session or term of the course. Refer to [UNT Dallas' Registrar](#) for specific dates. If you are absent/not active in the course shell, it is YOUR responsibility to let the instructor know immediately, upon your return, the reason for your absence if it is to be excused. All instructors must follow university policy 7.005 covering excused absences; however, it is the instructor's discretion, as outlined in the course syllabus, of how unexcused absences may or may not count against successful completion of the course.

Attendance for this hybrid course is considered when you are logged in and active in Canvas, i.e., posting assignments, or taking quizzes. To maintain financial aid award eligibility, activity must occur before the census date of the session or term of the course. Refer to [UNT Dallas' Registrar](#) for specific dates. If you are absent/not active in the course shell, it is YOUR responsibility to let the instructor know immediately, upon your return, the reason for your absence if it is to be excused. All instructors must follow university policy 7.005 covering excused absences; however, it is the instructor's discretion, as outlined in the course syllabus, of how unexcused absences may or may not count against successful completion of the course. To acquire knowledge and build the required skills for successful completion of this course, students are expected to:

- **Read** and become familiar with the course syllabus, including due dates.
- **Review** course material listed in the course outline **PRIOR** to coming to class.
- **Meet deadlines** for all assignments and required readings. Accounting concepts build

upon each other, so it is important you don't get behind.

- **Ask** for clarification about course materials, concepts or course expectations.
- **Analyze** assigned readings and contribute to one another's learning through meaningful discussion.
- You are expected to spend **at least 3 hours a week** on course activities. While you aren't in a classroom environment each week, you need to plan on spending the same amount of time you would have met in class, plus the time for out-of-class activities. Accounting is a course of application. Therefore, you cannot cram for this course and be successful. Be prepared to spend **MORE** time in this course than many other courses you have taken.
- It is strongly recommended that students use the Cambridge Reading, Learning Objectives, Review and Demonstration Problems in this course for extra practice if needed.

### **Classroom Disruption:**

Students are expected to always engage with the instructor and other students in this class in a respectful and civil manner to promote a classroom environment that is conducive to teaching and learning. Students who engage in disruptive behavior will be directed to leave the classroom. A student who is directed to leave class due to disruptive behavior is not permitted to return to class until the student meets with a representative from the Dean of Students Office. It is the student's responsibility to meet with the Dean of Students before class meets again and to provide the instructor confirmation of the meeting. A student who is directed to leave class will be assigned an unexcused absent for that class period and any other classes the student misses because of not meeting with the Dean of Students. The student is responsible for material missed during all absences and the instructor is not responsible for providing missed material. In addition, the student will be assigned a failing grade for assignments, quizzes or examinations missed and will not be allowed to make up the work.

The Code of Student's Rights, Responsibilities, and Conduct (UNTD Policy 7.001 found at <https://untsystem.policytech.com/dotNet/documents/?docid=1278&public=true>) describes disruption as the obstructing or interfering with university functions or activity, including any behavior that interferes with students, faculty, or staff access to an appropriate educational environment. Examples of disruptive behavior that may result in a student being directed to leave the classroom include but are not limited to: failure to comply with reasonable directive of University officials, action or combination of actions that unreasonably interfere with, hinder, obstruct, or prevents the right of others to freely participate, threatening, assaulting, or causing harm to oneself or to another, uttering any words or performing any acts that cause physical injury, or threaten any individual, or interfere with any individual's rightful actions, and harassment. You are encouraged to read the Code of Student's Rights, Responsibilities, and Conduct for more information related to behaviors that could be considered disruptive.

### **Course Evaluations:**

Student's evaluation of teaching effectiveness is a requirement for all organized classes at UNT Dallas. This short survey will be made available to you at the end of the semester via your campus email,

providing you a chance to comment on how this class is taught. I will not have access to the results of the evaluations until after final grades have posted. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider students' evaluations to be an important part of your participation in this class.

### **Sexual Harassment, Sexual Misconduct, Intimate Partner Violence and Stalking:**

UNT Dallas is committed to creating a safe learning environment for all members of our community, free from gender and sex-based discrimination, including sexual harassment, domestic and dating violence, sexual assault, and stalking. In accordance with Title IX, Texas laws and University Policies. Please note that all employees are mandated reporters and must report all instances of sexual misconduct, dating violence, sexual assault, domestic violence and stalking to the Title IX Coordinator. If you or someone you know has experienced any form of sex or gender-based discrimination or violence and wish to speak to the Title IX Coordinator, you can email them at [titleix@untDallas.edu](mailto:titleix@untDallas.edu) or file a report.

### **Pregnancy, Pregnancy Related Conditions and Parenting Modifications Under Title IX:**

UNT Dallas is committed to compliance with Title IX, and to supporting the academic success of pregnant and parenting students and students with pregnancy related conditions. If you are a pregnant, have pregnant related conditions or parenting student (child under one-year needs documented medical care) who wishes to request reasonable related modifications from the University under Title IX, please email the Title IX Coordinator at [titleix@untDallas.edu](mailto:titleix@untDallas.edu). The Title IX Coordinator will work with your professors and academic unit to provide reasonable modifications needed to be supportive of your education while pregnant or as a parent under Title IX.

### **Bad Weather Policy:**

Campus facilities will close, and operations will be suspended when adverse weather and/or safety hazards exist on the UNTD campus or if travel to the campus is deemed dangerous as the result of ice, sleet or snow. In the event of a campus closure, the Marketing and Communication Department will report closure information to all appropriate major media by 7 a.m. That department will also update the UNTD website, Facebook and Twitter with closing information as soon as it is possible. For more information, please refer to <http://www.untDallas.edu/police/resources/notifications>.

### **Inclement Weather and Hybrid Classes:**

Hybrid classes may or may not be affected by campus closures due to inclement weather. Unless otherwise notified by your instructor via e-mail, online messaging, or online announcement, students should assume that assignments are due as scheduled.

**Technology Assistance:** To successfully access the materials in an online or hybrid course, UNT Dallas advises that your computer be equipped with the minimum system requirements listed on the first page of the syllabus.

Browser and computer requirements for Canvas:

<https://community.canvaslms.com/t5/Canvas-Basics-Guide/What-are-the-browser-and-computer-requirements-for-Instructure/ta-p/66>